



IRA A. JACKSON
COMMISSIONER

The Commonwealth of Massachusetts
Department of Revenue
Leverett Saltonstall Building
100 Cambridge Street, Boston 02204

May 15, 1985

You request a ruling regarding the application of the Massachusetts sales tax to sales of comic books, including older comic books sold as collectors' items.

Chapter 64H, Section 6(m) of the Massachusetts General Laws exempts from the sales tax sales of newspapers and magazines. The term "magazines" has been defined as "pamphlets published periodically, containing miscellaneous papers or compositions." Houghton v. Payne, 194 U.S. 88, 101 (1904)(dictum); see Letter Ruling 84-67; see also Letter Rulings 84-8; 84-4.

A comic book meets the definition of a magazine. Therefore, the sales of comic books, whether old or current, are exempt from the sales tax under Chapter 64H, Section 6(m).

Very truly yours,

A handwritten signature in dark ink, appearing to read "Ira A. Jackson", written over the typed name of the Commissioner of Revenue.

Commissioner of Revenue

IAJ/JES:n

LR 85-54